DOCUMENT RESUME

ED 149 467 EA 010 284

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TITLE School Business Administration. A Search for Standards and Criteria to Measure Efficiency and Economy in School Business Functions. A Report.
SPONS AGENCY New Jersey State Dept. of Education, Trenton. Task Force on Business Efficiency of the Public Schools.
PUB DATE May 76
NOTE 32p.

EDRS PRICE MF-$0.83 HC-$2.06 Plus Postage.
DESCRIPTORS Administrative Principles; *Bibliographies; Educational Finance; *Efficiency; Elementary Secondary Education; Evaluation Criteria; *Evaluation Methods; *Literature Reviews; *Management; Organizational Effectiveness; *School Districts

ABSTRACT

The objectives of this study were to identify significant literature relating to the study and evaluation of business management efficiency and economy in local school districts (including cost control of business management expenditures) and to review such literature to identify and define applicable and generally accepted indices for measuring the efficiency and economy of business management practices. The report is organized into four sections that examine general measures related to all functions of the school district business office, discuss specific measures related to nine particular functions of the business office, describe the study's findings and recommendations, and present an extensive bibliography of publications on which the study was based. (Author/JG)

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SCHOOL BUSINESS ADMINISTRATION

A Search for Standards and Criteria to Measure Efficiency and Economy in School Business Functions

by

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A Report to the Task Force on Business Efficiency of the Public Schools (c. 212, P.L. 1975), State of New Jersey

May 1976

EA 010 284

Overview of Report

The purpose of this report is to provide the Task Force on Business Efficiency of the Public Schools (c.212, P. L. 1975) with the results of professional services as described in contract between the Office of Fiscal Affairs, New Jersey State Legislature, and Dr. David E. Weischadle, consultant. The specific objectives assigned were:

1. Identify significant literature relating to the study and evaluation of business management efficiency and economy in local school districts, including cost control of business management expenditures of such districts.
2. Review such literature for the purposes of identifying and defining applicable and generally accepted indices, standards and/or criteria by which the efficiency and economy of business management practices of local school districts may be measured.

An initial review of the literature indicated that the following general categories would provide most reliable sources:

1. Current textbooks or general accounts in the area of school business administration.
2. Journals and magazines directly or indirectly related to the school business functions.
3. Reports, monographs, or other publications from major professional groups; e.g., Association of School Business Officials (ASBO).
4. United States Government Printing Office documents, New Jersey Department of Education publications, and related materials.
5. New Jersey Statutes, Title 18A, Education and New Jersey Administrative Code, Title 6, Education.
6. Educational Resources Information Center (ERIC) system and Clearinghouse on Educational Management, University of Oregon.
7. Studies conducted by state agencies or by private/public interest groups.
8. Miscellaneous documents, reports, and other material.

Each source from the above categories was read and reviewed carefully in terms of the two objectives. Extracted was any evidence of measures used for economy or efficiency determi-

nation. In the absence of any measuremont criteria, other procedures or techniques were identified; e.g., questionnaire or survey.

In the search of the literature, there was little evidence that many of the measures or procedures had general validity and reliability. In effect, it was the frequency of use and related interpretation of the measurement data that provided some level of face validity.

This report is presented in four sections:

1. General items related to all functions of the business office.
2. Specific items related to identifiable functions of the business office.
3. Findings and Recommendations.
4. Bibliography.

General Items.

For many years, the functions of the school business office and the school business administrator have been aimed at simply supporting the educational programs of the school.

Both Hill(33) and Nelson and Purdy(42) reflect this general support function. Recent texts such as Candoli et al (11) indicate that a more accurate view is that the school business administrator has a much larger professional role, particularly in the area of budgeting, long range planning, and educational change. This view was also reflected in recent surveys of the business administrator and how the role has changed (1, 64).

Certainly, a part of the job function change has been brought about by new federal guidelines; i.e., Handbook II (70) which established for the local district a new form of performance budgeting. Additional requirements by state statutes (54) and regulations (53) have also broadened the functions and tasks assigned to the business office.

In all cases, efficiency and economy are encouraged, or at least implied. However, specific techniques are not presented. For example, one source provides a checklist for economies, but gives no procedures to achieve those economies nor any evaluation instrument to know economies have been achieved (58). Similarly, statutes and regulations (53,54) prescribe mandated activities to be completed, but in reality

allow for widespread variances in compliance, which may result in some inefficient operations.

The high rate of inflation and fiscal shortages have focused much interest on cost cutting and more productivity. A related question being offered is: What effect does economy and efficiency efforts have on educational outcomes? A recent RAND study (6) indicates neutral effects:

1. Increasing expeditures on traditional educational practices is not likely to improve educational outcomes substantially.
2. There seems to be opportunities for significant reduction or redirection of educational expeditures without deterioration in educational outcomes.

Hence, economy measures and improved efficiency in the operation of school business functions cannot be seen being an inherent detriment to current levels of educational quality.

One of the most important prerequisites to the examination of current business practices is base line data concerning their costs. The literature showed frequent use of cost indexing based on a per pupil, or average daily attendance basis(2,14,24,25) Such data collected and grouped over the years provides for

trend analysis for cost changes, both their amounts and rates. Having identified cost concern, it is possible to develop a model to analyze the change. Cost indices may be developed for each business function for comparison use with individual districts (25). Such use enables a local district to identify its own areas of cost effectiveness. Deviation outside the range of the lowest to the highest costs, or location at the high cost side of the index, should cause interest on whatever function is being described. Abramson developed a similar index for operation and maintenance costs (2), allowing comparisons of these functions.

In 1969, Governor Nelson Rockefeller of New York appointed a special commission headed by Manly Fleischman which produced a three-volume report on the quality of education using extensive cost indexing data(55). Drachler also used indexing to explain how costs of urban district must be expectedly higher (18).

Others have also used an index approach to show some degree of cost-effectiveness related to personnel, purchasing, insurance, and computer operations (19,16). In each case, a "cost per unit" was used as an indicator that a program

or function had a low cost, or high rate of efficiency. Hence, there seems to be general acceptance of this cost index approach to measure and consider efficiency.

What seems to be the most systematic effort to identify economies in school business functionsis Economies in Education, a report prepared for the President's Commission on School Finance (16). The 285-page document examined both instructional and business operations. On a national basis, the economies identified were expected to result in more than $5 billion in savings. The report used cost data and manpower allocation schedules to examine such areas as differential staffing, systems contracting, computerized busing, centralized kitchens, purchasing contracts, school nurses, custodial staffs, and space usage.

In reviewing studies of local school districts' business functions, it was generally true that the measurement standards or criteria was based in some part on the district compliance with required or mandated reports, forms, bookkeeping, or record maintenance. In some cases, the district was grossly violating or ignoring state laws, making evaluation of their function obvious(57). In others, poor management was identified; e.g., three computers where only one was needed (62). Of course, it

is a dangerous assumption that the simple compliance to all required functions as outlined by statute or regulation will make a district efficient and economical in its operations.

In an effort at self-evaluation, the New Jersey Association of School Business Administrators in conjunction with the New Jersey Department of Education, Division of Administration and Finance, developed a manual containing questionnaire sections for each major business function (43). This manual represents a substantial effort toward responsible business operations; however, it is limited in that it depends on subjective judgments. The various questions included in the manual may be the foundation for more exacting measures, but at present they represent only a beginning. The literature was replete with such questionnaires (22,27,59). One state provided its auditor with a questionnaire form for use in their examination of local school accounts(60).

Specific Items

Nine major business functions were identified and searched with the following result:

1. Financial Planning, Accounting, and Reporting.

Both Title 18A (54) and Title 6 (53) provide specific compliance standards in terms of minimum requirements. Furthermore, the State provides additional minimum standards through other publications (44,46,52). In effect, a district knows exactly what they must do to legally comply with its legally vested charge. To some degree, these mandated business functions which includes reporting activities must form a substantial element in the determinate of what an efficient and economical system is. If the district is not meeting the minimum requirements by law, then it is moot to even consider reducing costs in these functional areas. It is important to local districts that all requirements by state agencies are carefully planned and organized, clearly stated and easily understood, and streamlined to eliminate duplication and waste(30).

Assuming, however, that all legally required tasks are being completed, it is still not a common happening for business administrators to deal with efficiency except in the most subjective terms. The literature reflected very general, somewhat anecdotal, approach to saving money, improving techniques, and developing budgets (32,37,68). The

use of time management, flow of action studies, and systems analysis was mentioned only in passing and revealed very general and unsophisticated understanding.

Over five years ago, the State initiated a four-district pilot program for the development of a Planning, Programming, Budgeting System (PPBS). Its initial thrust was in the area of program budgeting and accounting (47,48). The State later expanded the program to an additional forty districts. The development of a PPBS in New Jersey has caused many administrators to explore and experiment with dual systems of budgeting and accounting, a process which in itself may be inefficient and costly.

2. Administrative Practices and Procedures

Charged by law to carry out its responsibility, the Board of Education in a local school district must develop additional rules and regulations in much the same fashion as local municipal governing bodies. These rules and regulations are carefully studied and compiled in a School Board Policy Manual (10). The manual provides administrators and staff clear directions for the operation of the district,

for the contents have been screened and voted upon by the board. Most policy manuals contain specific directions related to its own operations and to those of the business administrator. How well a district meets the policy directives of its board could well serve as a measure of efficiency. This process would necessitate the development of indicators for each policy(major) statement.

Efforts to evaluate the operation of this functional area follow a general subjective use of rating scales related to questionnaire type instruments(43). One source(27) used a sixty-question form which the author advised needed at least 40 "yes" answers. Fewer answers meant that the board and administrators needed more training. Management studies of administrative practices and procedures generally developed an analysis based on contrasting "What is now being done" vs. "What should be done" (4,17,29,50,5165).

One special problem related to this area has to do with computers and their use in business transactions. The variety of hardware and a constantly evolving market seem to perplex educators. Studies have indicated that confusion existsin terms of lease v. purchase arrangements (41). Others

indicate that districts have too powerful equipment, or underuse what would seem to be appropriate size systems(17,62). Even more troublesome is the development of computer programs which represent extensive expeditures of time and money.

3. Insurance.

The area of insurance for local districts poses a difficult problem because of the various types of coverage: property, fire, liability, workmen's compensation, vehicle, crime, package (boiler, machinery, and glass), pupil accident, and hospital-medical (5). Some efforts have been launched to deal with a cost index on a per pupil basis(19); however, the insurance's industry's writing of policies make exact comparisons difficult. In addition, insurance in "high vandalism" areas have resulted in higher premiums as compared to suburban schools.

How a district puts together its insurance "package" was seen by one source (3) as a substantial possible savings; i.e., use of bids, higher deductibles for loses, and careful loss reporting. Other measures mentioned were controls against loss (sprinklers) and restitution programs which force parents to cover cost of damages caused by their youngsters.

Indications were that each district deals with insurance on its own. Coverage, however, may be available from many companies. Careful screening, policy comparisons, and premium negotiations are in themselves costly and inefficient activities, in that school business administrators may not be trained in this area. No suggestion was found in the literature which would bring insurance purchasing to a higher level of school governing; i.e., the county or state. Another possibility not mentioned is a state insurance authority to make available low cost self-insurance.

4. School Maintenance.

The literature abounds with "helpful hints" and suggestions aimed at reducing the cost of maintenance; e.g., contract cleaning (15), repair teams (23), and detailed job planning (39). ASBO identified seventy-five custodial maintenance management practices and surveyed Indiana schools to determine how widespread the practices were (28). Their level of measureability was generally low; that is, a district merely did, or did not, use the practice.

A review of the building maintenance literature by the ERIC Clearinghouse on Educational Management indicated that the use of work schedules for maintenance purposes needed more careful development and re-organization for efficiencies. (61). An eighty-four item questionnaire based on the ASBO maintenance study provides some direction (35). A similar format was used to determine if maintenance personnel were working effectively and efficiently (59). All of these items, however, were open to subjective judgment.

Several sources pointed out that it may be possible to use manpower allocation on a per building basis (16) as well as on a square footage basis (15). These techniques falter unless they are adapt in terms of building age and construction, size or number of floors, and unique character of some school facilities.

5. Operations.

The energy crisis of 1974 and 1975 brought about many attempts to show how operation costs could be reduced (20). However, because schools have many special problems related to size, rennovation, age, design, and purpose, each suggestion

needs study by staff. The spirit of savings brought about by the crisis would seem to be valuable in school operations and should somehow be maintained.

Due to the surging inflationary trends of the recent past, dollar figures related to fuel and power have been somewhat distorted by swift increases. In terms of trying to maintain accurate record of trend, and perhaps as standards or measurement criteria, other units than money should be used; e.g., kilowatt and gallon. In the above sources, any discussion about costs in terms of an index were inconclusive.

Personnel concerns related to maintenance operation of school buildings received some interest. For example, an analysis was developed as to the number of custodial personnel being employed on a per building basis (16). Savings of up to 15 per cent were identified if an allocation formula could be utilized assigning staff on some standardized basis. Another source studied employee sick leave and suggested that proper statistical data and tighter controls would reduce length of time away from jobs (26). Virgina found that if turnover rates exceed 10 to 15 per cent then money was being lost on training, inefficiency, rehiring, and super-

vision (71). Hence, once again there is usage of some indexing of statistical data.

Security operations and costs were examined by another source in terms of urban school systems(8). Accepted criteria for measuring effectiveness and efficiency of the personnel were generally of a relative and subjective nature; i.e., number of incidents from one year to the next, atmosphere of the schools, absence of any requests for security force, and number of letters complementing security operations.

6. School Purchasing.

Efforts at evaluating school purchasing operations continue to reflect the same level of subjectivity seen to this point; e.g., a fifty-four item checklist (22). Other treatments deal with streamlining processes (12) or conforming to minimum requirements or accepted practices from industry (29).

It was generally developed by the literature that larger units (large school districts or consolidated districts, cooperatives, and combined school/municipality) were able to purchase at substantial savings (7,16). The idea of systems

contracting for low cost consumable supply needs and standardized items, or that of "complete awards" contracts, were studied with expected savings of up to twenty per cent.

How a school district stores its purchased items, or runs its warehousing operations varies considerably (12). Some districts store all its equipment, material, and supplies at individual schools, while others maintain central facilities. An Illinois report called for statewide inventory control systems and improved managment of current systems (29).

7. Facilities Planning.

For the construction of new buildings, School Management had developed a cost index examining school material costs, on-site labor outlays, and completions reported (24). The State of New Jersey also has revised the administrative code (Subtitle D. Chapter 22) which calls for extensive planning using measureable criteria related to enrollment, land usage, and justified needs(53). In addition, the State also provides a series of publications related to school facilities and required standards (45,49).

8. Food Service.

One source in the literature (63) developed some useful statistical figures; i.e. , median number of meals served, cost of meals served, number of meals prepared per man hour, and how prepared (central kitchen vs. local school building). While these specific costs were relative to the district, it was apparently useful to maintaining control for that administrator. Accounting procedures related to food service have been standardized by the US government, but adoption by local districts is optional (69). Local methods of accounting purchasing, and serving vary greatly (34). Efficiency and economy, even with centralized facilities, was seen dependent on stringent managment and control procedures (16).

9. Transportation.

By 1972, the literature was so extensive in school transportation that ASBO compiled a management oriented bibliogrphy (36). Since that date, journals and magazines have continued to keep pace in terms of volume. In reviewing these articles, it was felt that their nature was general to some degree reflecting strong influence from the school

bus industry (67). Typically articles attempted to deal with some indexing related to accident rates, depreciation of vehicles, and purchase contracts and timing (21). Little could be gleaned in terms of standards or measures.

There is some clear evidence that computers do reduce costs related to scheduling and routing of school buses (41). The computer in one circumstance reportedly saved up to twelve per cent, reducing the number of drivers and buses, lowering operating expenses, and saving management time (16). The State of New Jersey has experimented with and developed in conjunction with Educational Testing Service a computerized scheduling package. Increased utilization of that package should result in some savings.

Findings and Recommendations

Based on the literature reviewed and the discussion above, the following findings are offered:

1. No single set of standards or criteria that cover all functions of the school business office was found.
2. Few standards, or measurement criteria, exist which possess wide scale acceptance by the educational community.

3. One measure with some extensive development in the literature was that of "cost indexing," that is, the identification of a dollar/cost value of a particular function, service, or item on a per pupil basis; e.g., cost of a meal per student.

4. Cost indexing appears to represent a substantial step toward establishing a "base line" for comparison cost analysis; e.g., a local district can identify its costs in a specific functional area (transportation) and compare it to national, state, or county cost figures.

5. Manpower allocations (e.g., number of custodians or nurses per building) appear frequently in the literature, but with questionable reliability and use outside the district in which they were developed.

6. Many questionnaires and surveys were found, each being dependent on subjective judgments made by the individual completing the form.

7. Local school district efficiencies and economies reported were highly relative and subjective in nature; i.e., what is now being done is better

than what was done before.

8. Special management studies of school business functions in local school districts generally have been of a nature which indicated that districts were failing to meet minimum required state statutes and regulations, or were performing their function contrary to what was accepted as standard practice in industry or commerce.

As a result of these findings, the following recommendations are made:

1. Some state agency should develop a design for a New Jersey Cost of Education Index with the initial thrust related to the school business functions.
2. Data from all school districts (600 plus) should be collected and analyzed according to size, location, enrollments, and other special features for use in development of the index.
3. Index should then be made available to all districts for comparative analysis and for internal discussion relative to economies and efficiencies.
4. Studies should be initiated to discover some specific cost guidelines, particularly with respect to standard items or services.

5. Studies should be initiated to observe and analyze both professional and nonprofessional work duties in school business functions for eventual establishment of job and work standards.
6. A total review and analysis of all reports required by the State of local school systems should be intiated in order to determine their efficiency as well as to insure that all duplication and unneeded forms and reports are eliminated.
7. Studies should be initiated to determine if local school costs could be reduced through the development of state level agencies such as a state insurance authority providing low cost self-insurance for all districts.
8. The spirit of economy brought upon by the energy crisis should be revived and promoted through appropriate campaigns in order to identify and use on a regular basis all efficiencies found.

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